

# California

## PROPERTY TAX INFORMATION



*There are several miscellaneous fees and charges that can be added to property tax bills in certain circumstances.*

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## What are Miscellaneous Fees and Charges?

### **General Information:**

The secured property tax bill contains most property-related taxes, assessments and charges generated by local government agencies. In addition to these taxes and assessments, there are some miscellaneous fees and charges that may also show up on a property tax bill. These are explained below.

### **Escaped Assessments:**

Escaped assessments are those charges that were not able to be placed on the property tax bill in the appropriate year, for some reason. These may be added to the next year's tax bill (pursuant to Revenue and Taxation Code §531-538), and will normally be listed as "escaped assessments".

### **Delinquent Charges:**

The county has the right to charge fees for late payment of the property tax bill. If you do not pay the first installment of the annual tax bill by the due date (Dec. 10th), a 10% delinquent penalty is added to any unpaid balance. If you fail to pay the second installment by the due date (April 10th) a 10% penalty is added to the unpaid balance. If you fail to pay the entire balance by June 30th the property becomes tax defaulted and additional penalties and costs accrue. These are added to the property tax bill and total amount due.

### **Change of Ownership Penalty:**

When a property is sold, the buyer is required to file a Change Of Ownership Statement with the county recorder or assessor. Normally this is handled through the escrow process. If a change of ownership statement is not filed within 45 days from the date of a written request by the assessor, however, a penalty may be charged (pursuant to Revenue and Taxation Code §482). The penalty is calculated as the greater of \$100 or 10% of the property tax amount, not to exceed \$2,500. This penalty is added to the property tax bill and total amount due.

### **NSF Charges:**

If a property tax payment is returned by the bank, the county will charge a not sufficient funds fee (pursuant to Revenue and Taxation Code §2509.1). The fee is a fixed amount set by the board of supervisors, and will be added to the property tax bill and total amount due.

### **Time-Share Fees:**

Builders or owners of time-share properties may make special arrangements with the county to have individual tax bills printed for each interest in the property (pursuant to Revenue and Taxation Code §2188.8-2188.9). Counties may charge a fee for this service that is split and added to each separate tax bill. This fee is normally listed as a Time-Share Fee.

